

523I.813 Annual report by perpetual care cemeteries.

1. A perpetual care cemetery shall file an annual report at the end of each fiscal year of the cemetery.

2. The report shall be filed with the commissioner within four months following the end of the cemetery's fiscal year in the form required by the commissioner.

3. The commissioner shall levy an administrative penalty in the amount of up to five hundred dollars against a cemetery that fails to file the annual report when due, payable to the state for deposit as provided in [section 505.7](#). However, the commissioner may waive the administrative penalty upon a showing of good cause or financial hardship.

[2005 Acts, ch 128, §68; 2007 Acts, ch 175, §49, 50; 2009 Acts, ch 181, §102; 2010 Acts, ch 1121, §31](#)